

## Article - Environment

[\[Previous\]](#)[\[Next\]](#)

§9-642.

(a) Each district shall:

(1) Keep complete and accurate records of its receipts, expenses, and expenditures; and

(2) Employ a certified public accountant to conduct a detailed audit of these records.

(b) (1) Each district shall make available for public inspection the district's financial statement and the detailed audit.

(2) At the district's principal office and during normal business hours, any person may inspect the financial statement and the detailed audit.

(3) Each year, each district shall give the governing body of each member county a certified copy of the financial statement and the detailed audit.

(c) (1) The governing body of any member county, at any time, may examine the books and records of the district.

(2) The examination by the governing body of a member county under this subsection shall be without cost to the district.

[\[Previous\]](#)[\[Next\]](#)